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| --- | --- |
| Purpose | To ensure that any credit card expenditure of name of service is managed in accordance with accepted standards of sound financial management and meets financial audit requirements. |
| Scope | This policy applies to all staff, including contractors, management and Board/Directors of name of service.  All staff will be advised of the requirements of this policy on orientation to the service and ongoing as appropriate. |
| References | |
| Guidelines | [Smart Business (IRD guide 2016)](https://www.ird.govt.nz/resources/b/0/b0d348004ba3d38ea5afbd9ef8e4b077/ir320.pdf)  [Guidance from the Office of the Auditor General](http://www.oag.govt.nz/2007/sensitive-expenditure) (pages 19-20) |
| name of service documents | Financial Management  Cash Management  Separation of Financial Duties  Financial Delegations  Fraud and Theft  Sensitive Expenditure |

Credit card use processes

Throughout the issue and use of credit cards

Board/Director/management/authorised person

* Issued only after being authorised by …………….
* A register of cardholders shall be maintained.
* Limits to be in line with the financial delegation policy.
* Prior to the card being issued, the recipient shall receive a copy of this policy/procedure and sign a statement that they have understood it and that they will adhere to it.

Issue of credit card

Cash advances

* Cash advances are **not** permitted.

Discretionary Benefits

* Benefits of the credit card (example: membership rewards programme) are only to be used for the benefit of name of service -they shall not be redeemed for personal use.

Accounting for expenditure by:

* Credit card slip.
* Detailed invoice/GST receipt.
* Credit card statement to be validated and signed by the card user.
* Cardholders are not allowed to approve their own expenditure.
* Never allow another person to use the credit card.
* Protect the PIN number.
* Purchase only within the credit limit of the card.
* Notify the credit card company and name of service immediately if the card is lost or stolen.
* The card must be returned on ceasing employment at name of service or at any time on request by the manager/Board

Cardholder responsibilities

This authorisation will be reviewed in ………….. years.

Signature for prospective cardholders:

I have read and understood this policy and agree to abide by it:

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Role: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Authorisation for the use of credit card was given by:

Name: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Role: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

# Consultation

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| --- | --- |
| Group/Role | Date |
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